



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 2

PART II — Section 2

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 6] नई दिल्ली, सोमवार, फरवरी 17, 2014/ माघ 28, 1935 (शक)  
No. 6] NEW DELHI, MONDAY, FEBRUARY 17, 2014/ MAGHA 28, 1935 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## LOK SABHA

The following Bills were introduced in the Lok Sabha on the 17th February, 2014:—

### BILL NO. 7 OF 2014

*A Bill to continue the existing rates of income-tax for the financial year 2014-2015.*

BE it enacted by Parliament in the Sixty-fifth Year of the Republic of India as follows:—

#### CHAPTER I

##### PRELIMINARY

1. (1) This Act may be called the Finance Act, 2014.

Short title and  
commencement.

(2) Section 2 shall come into force on the 1st day of April, 2014.

#### CHAPTER II

##### RATES OF INCOME-TAX

17 of 2013.

2. The provisions of section 2 of, and the First Schedule to, the Finance Act, 2013, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2014, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2013, with the following modifications, namely:—

Income-tax.

(a) in section 2,—

(i) in sub-section (1), for the figures “2013”, the figures “2014” shall be substituted;

(ii) in sub-section (3), for the first, second and third provisos, the following provisos shall be substituted, namely:—

“Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge, for purposes of the Union, as provided in Paragraphs A, B, C, D or Paragraph E of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115BBD, 115BBE, 115E, 115JB or section 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for purposes of the Union, calculated,—

(A) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, or co-operative society or firm or local authority, at the rate of ten per cent. of such income-tax, where the total income exceeds one crore rupees;

(B) in the case of every domestic company,—

(i) at the rate of five per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of ten per cent. of such income-tax, where the total income exceeds ten crore rupees;

(C) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in item (A) of second proviso, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.”;

(iii) in sub-section (13), in clause (a), for the figures “2013”, the figures “2014” shall be substituted;

(b) in the First Schedule,—

(i) for Part I, the following Part I shall be substituted, namely:—

## “PART I

## INCOME-TAX

*Paragraph A*

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income-tax*

- |   |  |
|---|--|
| (1) where the total income does not exceed Rs. 2,00,000                           | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 2,00,000 but does not exceed Rs. 5,00,000  | 10 per cent. of the amount by which the total income exceeds Rs. 2,00,000;                           |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 30,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;    |
| (4) where the total income exceeds Rs. 10,00,000                                  | Rs. 1,30,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

*Rates of income-tax*

- |   |  |
|---|--|
| (1) where the total income does not exceed Rs. 2,50,000                           | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000  | 10 per cent. of the amount by which the total income exceeds Rs. 2,50,000;                           |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 25,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;    |
| (4) where the total income exceeds Rs. 10,00,000                                  | Rs. 1,25,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 5,00,000                                  | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 5,00,000 but does not income exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total exceeds Rs. 5,00,000;                              |
| (3) where the total income exceeds Rs. 10,00,000   | 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112, shall, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in the case of persons mentioned in this Paragraph, having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

- |   |  |
|---|--|
| (1) where the total income does not exceed Rs.10,000                        | 10 per cent. of the total income;  |
| (2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs.10,000;  |
| (3) where the total income exceeds Rs. 20,000                               | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned in this Paragraph, having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph C*

In the case of every firm,—

*Rate of income-tax*

On the whole of the total income	30 per cent.
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*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in the case of every firm mentioned in this Paragraph, having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of ten per cent. of such income-tax:

Provided that in the case of every local authority mentioned in this Paragraph, having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company 30 per cent. of the total income;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of five per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of ten per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.”;

(ii) in Part IV, in Rule 8,—

(A) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—

“(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2014, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2014.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2015, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014,



(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2015.”; 10

(B) for sub-rule (4), the following sub-rule shall be substituted, namely:—

“(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 2006 (21 of 2006), or of the First Schedule to the Finance Act, 2007 (22 of 2007), or of the First Schedule to the Finance Act, 2008 (18 of 2008), or of the First Schedule to the Finance (No. 2) Act, 2009 (33 of 2009), or of the First Schedule to the Finance Act, 2010 (14 of 2010), or of the First Schedule to the Finance Act, 2011 (8 of 2011), or of the First Schedule to the Finance Act, 2012 (23 of 2012), or of the First Schedule to the Finance Act, 2013 (17 of 2013) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).”.



## STATEMENT OF OBJECTS AND REASONS

The object of this Bill is to continue the existing rates of income-tax for the financial year 2014-15.

2. Clause 2 of the Bill deals with the rates of income-tax and surcharge. The rates of income-tax and surcharge as specified in Part III of the First Schedule to the Finance Act, 2013 for the purpose of deduction of tax at source from salaries during the financial year 2013-14, for computing the “advance tax” payable during that financial year in relation to current incomes and for certain special purposes, are proposed to be continued for the purpose of assessments for the assessment year 2014-15. Further, the same rates are proposed to be continued for the purpose of deduction of tax at source from salaries during the financial year 2014-15, for computing the “advance tax” payable during that financial year on current incomes, and for the said special purposes.

3. The rates for deduction of tax at source during the financial year 2013-14 from incomes other than salaries specified in Part II of the First Schedule to the Finance Act, 2013, are also proposed to be continued for deduction of tax at source from such incomes during the financial year 2014-15.

4. Clause 2 of the Bill, accordingly, proposes to apply to the assessment year 2014-15 or, as the case may be, to the financial year 2014-15, the provisions of section 2 of, and the First Schedule to, the Finance Act, 2013, with consequential and other necessary modifications.

P. CHIDAMBARAM.

NEW DELHI;  
*The 10th February, 2014.*

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PRESIDENT’S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF  
THE CONSTITUTION OF INDIA

[Copy of letter No. 2(8)-B(D)2014 dated the 10th February, 2014 from Shri P. Chidambaram, Minister of Finance, to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill, recommends under clauses (1) and (3) of article 117, read with clause (1) of article 274, of the Constitution of India, the introduction of the Finance Bill, 2014 to the Lok Sabha and also recommends to the Lok Sabha the consideration of the Bill.

2. The Bill will be introduced in the Lok Sabha immediately after the presentation of the Budget on the 17th February, 2014.

**BILL NO. 9 OF 2014**

*A Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2014-15 for the purposes of Railways.*

BE it enacted by Parliament in the Sixty-fifth Year of the Republic of India as follows:—

Short title.

**1.** This Act may be called the Appropriation (Railways) Vote on Account Act, 2014.

Withdrawal of  
Rs.105851,57,48,000  
from and out of  
the Consolidated  
Fund of India for  
the financial  
year 2014-15.

**2.** From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh five thousand eight hundred fifty-one crore, fifty-seven lakh and forty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2014-15, in respect of the services relating to Railways specified in column 2 of the Schedule.

Appropriation.

**3.** The sums authorised to be withdrawn from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes stated in the Schedule in relation to the said year.

## THE SCHEDULE

(See sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board .....	92,67,00,000	..	92,67,00,000
2	Miscellaneous Expenditure (General) .....	268,81,67,000	70,33,000	269,52,00,000
3	General Superintendence and Services on Railways .....	2152,00,02,000	..	2152,00,02,000
4	Repairs and Maintenance of Permanent Way and Works ...	3396,60,04,000	24,14,000	3396,84,18,000
5	Repairs and Maintenance of Motive Power .....	1551,63,03,000	..	1551,63,03,000
6	Repairs and Maintenance of Carriages and Wagons .....	3627,59,91,000	60,000	3627,60,51,000
7	Repairs and Maintenance of Plant and Equipment .....	2061,40,22,000	..	2061,40,22,000
8	Operating Expenses – Rolling Stock and Equipment .....	3105,99,00,000	..	3105,99,00,000
9	Operating Expenses – Traffic .....	7818,23,16,000	..	7818,23,16,000
10	Operating Expenses – Fuel .....	11243,61,50,000	4,59,000	11243,66,09,000
11	Staff Welfare and Amenities .....	1664,29,06,000	..	1664,29,06,000
12	Miscellaneous Working Expenses .....	1760,05,98,000	46,24,05,000	1806,30,03,000
13	Provident Fund, Pension and Other Retirement Benefits ...	9314,20,01,000	18,50,000	9314,38,51,000
14	Appropriation to Funds .....	14701,10,33,000	..	14701,10,33,000
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization .....	3038,84,33,000	..	3038,84,33,000
16	Assets-Acquisition, Construction and Replacement— <i>Other Expenditure</i>			
	Capital .....	33607,70,00,000	34,66,67,000	33642,36,67,000
	Railway Funds .....	5696,26,67,000	1,80,00,000	5698,06,67,000
	Railway Safety Fund .....	666,00,00,000	66,67,000	666,66,67,000
	TOTAL:	105767,01,93,000	84,55,55,000	105851,57,48,000

## STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114 (1) of the Constitution of India, read with article 116 thereof, to provide for the appropriation from and out of the Consolidated Fund of India of the moneys required to meet the expenditure charged on the Consolidated Fund of India and the grants made in advance by the Lok Sabha in respect of the estimated expenditure of the Central Government on Railways, for a part of the financial year 2014-15.

MALLIKARJUN KHARGE.

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PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE  
CONSTITUTION OF INDIA

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**[Copy of letter No. 2014-B-400/2, dated 11 February, 2014 from Shri Mallikarjun Kharge, Minister of Railways to the Secretary-General, Lok Sabha]**

The President, having been informed of the subject matter of the proposed Appropriation Bill providing for the withdrawal from and out of the Consolidated Fund of India of the moneys required to meet the expenditure charged on the fund and the grants made by the Lok Sabha for a part of the financial year 2014-15, recommends under clauses (1) and (3) of article 117 of the Constitution of India, the introduction in and consideration by the Lok Sabha, of the Appropriation Bill.

## BILL NO. 10 OF 2014

*A Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2013-14 for the purposes of Railways.*

BE it enacted by Parliament in the Sixty-fifth Year of the Republic of India as follows:—

**1.** This Act may be called the Appropriation (Railways) Act, 2014.

Short title.

**2.** From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seven thousand one hundred forty-nine crore, sixty-five lakh and eighty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2013-14 in respect of the services relating to Railways specified in column 2 of the Schedule.

Issue of  
Rs. 7149,65,88,000  
out of the  
Consolidated  
Fund of India  
for the  
financial year  
2013-14.

**3.** The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appropriation

THE SCHEDULE  
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	Miscellaneous Expenditure (General).....	..	1,40,00,000	1,40,00,000
3	General Superintendence and Services on Railways.....	..	50,31,000	50,31,000
4	Repairs and Maintenance of Permanent Way and Works.....	..	1,27,64,000	1,27,64,000
7	Repairs and Maintenance of Plant and Equipment.....	..	61,000	61,000
8	Operating Expenses – Rolling Stock and Equipment.....	204,36,91,000	11,56,000	204,48,47,000
9	Operating Expenses – Traffic.....	..	3,75,000	3,75,000
10	Operating Expenses – Fuel.....	2056,56,78,000	61,24,64,000	2117,81,42,000
11	Staff Welfare and Amenities.....	..	2,25,000	2,25,000
13	Provident Fund, Pension and Other Retirement Benefits.....	2170,65,86,000	8,57,000	2170,74,43,000
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization.....	1590,67,00,000	..	1590,67,00,000
16	Assets—Acquisition, Construction and Replacement— <i>Other Expenditure</i> Capital .....	1000,00,00,000	62,70,00,000	1062,70,00,000
	TOTAL:	7022,26,55,000	127,39,33,000	7149,65,88,000

## STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114 (1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the supplementary expenditure charged on the Consolidated Fund of India and the grants made by the Lok Sabha for expenditure of the Central Government on Railways for the financial year 2013-14.

MALLIKARJUN KHARGE.

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PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE  
CONSTITUTION OF INDIA

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**[Copy of letter No. 2013-B-402/BS/2, dated 11 February, 2014 from Shri Mallikarjun Kharge, Minister of Railways to the Secretary-General, Lok Sabha]**

The President, having been informed of the subject matter of the proposed Appropriation Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2013-14 for the purposes of Railways, recommends under clauses (1) and (3) of article 117 of the Constitution of India, read with clause (2) of article 115 thereof, the introduction in and consideration by the Lok Sabha, of the Appropriation Bill.

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S. BAL SHEKAR,  
*Secretary General*